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## FINANCE DEPARTMENT

### NOTIFICATION

The 21st January, 2025

**S.R.O.No.97/2025** — In exercise of the powers conferred by sub-section (1) of Section 11 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), the State Government, on the recommendations of the Goods and Services Tax Council, do hereby make the following further amendments in the notification of the Government of Odisha in the Finance Department No. 19833—FIN-CT1-TAX-0022-2017, dated the 29th June, 2017, published in the Extraordinary issue No. 1134 of the *Odisha Gazette*, dated the 29th June, 2017 bearing **S.R.O. No. 296/2017**, as amended from time to time, and the last such amendment is made in the notification of the Government of Odisha in the Finance Department No. 22204—F1N-CT1-TAX-0005-2023, dated the 6th August, 2024, published in the Extraordinary issue No. 1486 of the *Odisha Gazette*, dated the 6th August, 2024 bearing **S.R.O. No. 394/2024**, namely:—

1. In the said notification, -

(a) in the Schedule, after serial number 105 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

" 105A	30	Gene Therapy" ;
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(b) in the Explanation, for clause (ii) and the proviso appended to it, the following clause shall be substituted, namely:-

"(ii)The expression 'pre-packaged and labelled' means all commodities that are intended for retail sale and containing not more than 25 kg or 25 litre, which are 'pre-packed' as defined in clause (1) of Section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder."

2. This notification shall be deemed to have come into force with effect from dated 16th January, 2025.

[No.2249—FIN-CT1-TAX-0001/2025]

By Order of the Governor

PRIYABRAT MISHRA

Under-Secretary to Government